G R S App F IX 4]

1944-

File No 188-43

Previous References

(Nil)

Serial Nos 3, 4, 6, 11, 12 & 13

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 6

15

Part B for August 1944

SUBJECT

Re Exemption from the payment of entertainment tax for the musical performances conducted by the Bangalore Music Academy & Refund of Rs 108/- paid by the academy for the performances on 13-2-44

The Dist Magistrate, Bangalore
Comptroller to govt
Commr. of Stamps
Secy to the Academy of Music

Lr No. 11121-3 dated 2-6-44
Exemption granted Refund sanctioned

11/6

5418 ✓5449

Continuation Sheet ML File No / Current No 186 of 43 Page

3 From the Secretary
Bangalore Music Academy
Se Nadaprasanna & 25 2 44
Request grant of exemption to the
music performances conducted by
the Academy

4 From the ~~Secretary~~ same
States that entertainment tax (including
surtax to the extent of Rs 108/- was paid
for a benefit performance given on 13/2/44
at the Town hall, and requests refund
of the amount

A) The two petitions may be sent to
the ~~Dy~~ Magistrate Bangalore Dr for
~~a report direct~~ report if any
M 1/3 ~~Copy~~ A — Mysore
Copy Secretary for
Exmn.
3 3 44

A draft is put up accordingly
M 6/3.

6 To the Dt Magte Bangalore Dr
No L 9375 dt 3 3 44 on
Calls for a report on the above
petitions

SECYL AFFS 8779 3 MAR 44 GOVT OF MYSORE

SEN

Exmn on 7/3

5419 / 290

Continuation Sheet 2 Rel File No / Current No 186 of 43 Page

From the D C Bangalore Dt
No JIC 772/63-44 dy 6.7.44
States that the exemption
of Entertainment Tax for the musical
performances to be held under the auspices
of the academy may be granted & that
the refund of Rs 108/- asked for cannot be
granted as the performance was held
on 13 2 44 much earlier than the date of
registration 4/5/44
Submitted for orders

11

No 15/7 6) Placing specimen copy of the Amusements Tax Manual

Ex 15/7/44

7) Recommended as directed
Under G O No L 1343-53/Rel 275-32-30* dy 17-8 33 Societies registered under the Mysore Societies Registration Act (1904) are exempted from liability to the Entertainments Tax in respect of the entertainments held by them subject to certain conditions

* vide page 19 of the manual

8 The Bangalore Music Academy requests exemption and the D.C recommends it Submitted for orders

As regards the request of the Academy for refund of Rs 108/- paid by them for the performance held by them on 13 2 44 it is pointed out by the DC. that the request is not admissible as the Society was registered after the date of entertainment also for orders

No 16

WD 01809—GPB—60 000—26 1 43

There are two points relating to the Blue Mosque Academy of one of refund & another of exemption

In regard to refund, a sum of Rs 108/- is claimed. But as the amount was paid as tax before the ~~Society~~ Academy was registered under the Societys Act III of 1904 & IV of 1935 the D.C. is of opinion that the refund cannot be sanctioned. This may be agreed to

As the musical performances are organized to promote music & allied fine arts under the auspices of the Academy, the D.C recommends the grant of exemption from payment of entertainment tax in respect of such performances. This is a general exemption recommended in favour of the Academy and it is for orders

Land Revenue Branch 1877

The amount recovered cannot be refunded

Exemption may be granted for a period of one month from 19-5-44 the date of application of the Academy

Secy to Govt

SECY TO GOVT ORE

OFFICE OF THE MINISTER FOR L S G & P H. Date 21 7 44 No 502

395

D/f for L
29 7 44

Sealed with a draft fo An endorsement
to this Leg of the Income Academy is also put
up for appl of Other Mbrs

29/7

29 7 44

To the Dr. Maple b'low. the Comptroller
& the Comm: of Stamps

No L 1121-3 dy 2-8-44

Sanctions the recommend

By the Dr Maple

To the Delhi

No L 1124 dy 2 & 44

Initials accompy

B
m
3/8
JH

Bangalore 25/2/44

Mel 186-43-3

The Secretary,
Law Department,
Secretriat, BANGALORE

From

The Secretary,
The Bangalore Music Academy,
12/1, Jawharlal Street, SESHADRIPURAM

Subject - Exemption of Entertainment tax for the Music Performances to be held under the auspices of our academy

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Sir,

I beg to bring the following facts to your kind notice I with some others started the Bangalore Music Academy sometime back and a Music Performance was conducted on 13/2/44 at Sir P P Puttanna Chetty Hall for which full entertainment tax was paid The main object of the Academy is to cater classic music to the public of Bangalore and to the members of the Academy

I am now having about hundred members on the rolls and I propose to increase the number of members under more favourable circumstances and to register the Sabha under the Joint Stock Companies Act Since the entire proceeds of the gate collections less actual expenditure are to be utilized for the furtherance of the above Academy and since I believe there will be a generous response from the Music loving public of Bangalore for an association of this kind I request you to be kind enough to grant exemption of the Entertainment Tax for our future performances

I beg to submit that this act of kindness on your part will help me a great deal in/establishing the Academy on a firm basis At present I am proposing to have one performance per month I once again wish to reiterate the fact that there is absolutely no question of any profiteering by any individual member and our accounts are always open to inspection

Praying that favourable orders may kindly be passed,

COURT FEE MYSORE TWO RUPEES

Yours truly,

R J SASTRY Secretary

WD 0440—GPB—1 000—4 10-33

Continuation Sheet. No. File No. / Current No 1886 29/1 of 93

Govt Dept

To

The Secretary,
Law Department,
Secretriat, BANGALORE

Bangalore 25/2/44

186-43-4

6

GEN & REV SEC.
5419
25 FEB 1944
L S G BRANCH

From

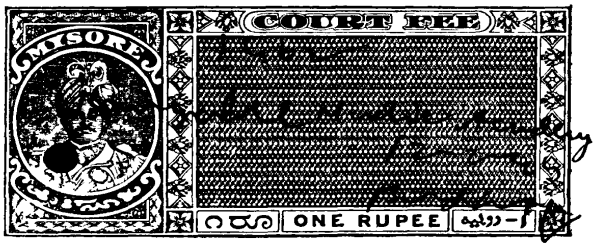
The Secretary,
The Bangaore Music Academy,
12/1, Jawharlal Street, SESHADRIPURAM

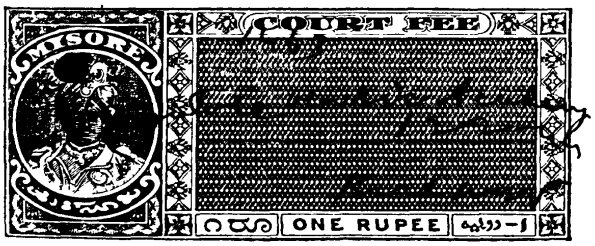
Sir,

On 13/244 a music performance was conducted in Sir K P Puttanna Chetty Town Hall under the auspices of the above academy with a view to utilize the collections for organizing and registering the above academy I was not aware that the entertainment tax is exempted for such benefit performances and so I paid a sum of Rs72/- by way of affixing stamps and also I have paid a surcharge of Rs36/- as per latest Government order

Under the above mentioned circumstances I pray that orders may kindly be passed to re-fund the total amount of Rs108/- paid as entertainment tax In support of the fact that the performances are being conducted for the benefit of the Academy I am prepared to submit the list of members and other relevant documents

Hoping that my prayer will be granted,





Yours truly,

A R J SASTRY Secretary

WD 0440—GPB—1 000—4 10 33

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ವಿಷಯದಲ್ಲಿ ನೀವು ಗುಜರಾಯಿಸಿಕೊಂಡ ....

ಮನ್ನಿಸದ ಅರ್ಜಿಯನ್ನು .... ಬಗ್ಗೆ

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ಬೆಂಗಳೂರು

By Order,

Secretary

HL 186-43-II

J1 C 772/43-44

Office of the Deputy Commissioner,
Bangalore District,
Bangalore, dated 6th July 1944

From

Mahomed Ismail Sheriff, Esq., B.A.,
Deputy Commissioner & District Magistrate,
Bangalore District, Bangalore

To

C. Narayanaswamy Naidu, Esq., B.A., B.L.,
Legal Remembrancer & Secretary to Government,
Law Department, Bangalore

Subject - Exemption from payment of Entertainment Tax & refund of a sum of Rs 108/- The Bangalore Music Academy - Recommending the-

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With reference to your letter No D 9375/III 186-43-6 dated 8-3-1944 calling for a report on the above subject, I have the honour to state that a report was called for from the City Superintendent of Police, Bangalore on the matter. It is seen from his report that the Academy was formed in February 1944 in Bangalore City with a view to organize musical performances and to promote music and other allied fine arts. About three musical performances are said to have been organised under the auspices of the Academy so far. The Music Academy is reported to have been registered under the Mysore Society's Act No III of 1904 and Act V of 1939.

It is stated by the Secretary of the Academy that a sum of Rs 108/- being the entertainment tax in respect of the music performance held on 13-2-1944 has been paid out of sheer ignorance of rules there under and requests refund of the amount.

3. The City Superintendent of Police reports that the exemption from payment of entertainment tax for the musical performances to be held under the auspices of the Academy, may be granted. I agree with him.

4. Regarding the refund of Rs 108/- claimed by the Secretary the date of performance (13-2-1944) for which he is claiming exemption is much earlier than the date of Registration (19-5-1944) of the Musical Academy and therefore the question of refund of the amount does not arise at all.

5. The connected papers together with the statement of the Secretary and the Treasurer, are herein enclosed for

P t o

G R S App F VI—G 2]

SUBJECT

Ans

10

4 CMA

Diary No of letter replied to 290

General and Revenue Secretariat

( )

the *194*

Date of issue 4/87 194 4

Signed by Mr G R A

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) tran lated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

Section Mel

File No 188-43

Serial No 12

Proceedings of the Government of His Highness the Maharaja of Mysore

Correspondence ending

Read—Letter ~~no dated~~ no

F 1,C 772/43-44 & 6744

from the District Magistrate Bangalore forwarding his ~~report~~ on the letters & 25-2 44 from the Secretary the Bangalore Music Academy ~~Grant of~~ re/ exemption from the payment of entertainment ~~Order thereon—No~~ Tax & the musical performances conducted by the Academy.

Order No L1121-3 dated 4/8

In Feb 1944, the Secretary of the Bangalore Music Academy applies ~~for grant of~~ for exemption from the

the payment of entertainment tax for
the music performances conducted by
the Academy. He also requested for the
refund of a sum of Rs 108 paid by them on
account of the entertainment tax & surtax
for a benefit performance given on 13 April 1944 under the
auspices of the Academy.
2) The Dt Magistrate, Bangalore, who was consulted
in the matter, states that the Academy
was registered under the Mysore Companies
Act III of 1914 & I.T. of 1939 on 19 5 1944
that the exemption from the levy of entertainment
tax for the musical performances conducted under the
auspices of the Academy might be granted. His
recommendation is sanctioned under Section 8(c) of the Mysore Amusements Tax Act 1932
for a period of six months from 19 5 1944, the date of registration.
3) As regards the refund of Rs 108 paid
for the performance held on 13 April 1944, the
Dt Magistrate is not in favour of the same, as
the payment was made before the date of registration.
His view accords with this Dept & I direct that
no refund need be granted.

List of Enclosures

Copied by

Examined by

To the Dt Magistrate Bangalore relating the ends
a complete record

Commissioner of Stamps in Mysore

WD 01162—GPB—60 000—23 10 41

29/7

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

12

R e a d:-

Correspondence ending with letter No.J1.C.772/43-44 dated the 6th July 1944 from the District Magistrate, Bangalore, forwarding his opinion on the letters dated the 25th February 1944 from the Secretary, the Bangalore Music Academy, regarding grant of exemption from the payment of entertainment tax for the musical performances conducte by the Academy.

ORDER NO. L1121-3/ml 186-43-12

Dated, Bangalore, the 2nd August 1944.

In February 1944, the Secretary of the Bangalore Music Academy applied to Government for grant of exemption from the payment of entertainment tax for the music performances conducted by the Academy. He also requested for the refund of a sum of Rs.105/- paid by them on account of the entertainment tax and sur-tax for a benefit performance given on the 13th February 1944 under the auspices of the Academy.

2. The District Magistrate, Bangalore, who was consulted on the matter, stated that the Academy was registered under the Mysore Companies Act III of 1914 and V of 1939 on the 19th May 1944 and that the exemption from the levy of entertainment tax for the musical performances conducted under the auspices of the Academy may be granted. This recommendation is sanctioned under Section 8(c) of the Mysore Amusements Tax Act, 1942 for a period of six months from the 19th May 1944, the date of registration.

3. As regards the refund of Rs.105/- paid for the performance held on the 13th February 1944, the District Magistrate is not in favour of the same, as the payment was made before the date of registration. Government agree with his view and accordingly direct that no refund need be granted.

Secretary to Government,
Law Department.

To.-

The District Magistrate, Bangalore, returning the records.
The Comptroller to the Government of Mysore.
The Commissioner of Stamps in Mysore.

KRs/4.

L 1124/41 186-43 [illegible]

Endorsement printed to

The A R I Lodge / Academy
The Bangalore Music Academy
13/1 Tavarekere Street
Sehoonpuram

In reply to your his letter
§ 25 2 which prays for exemption
from the payment of entertainment
taxes for the musical performances
conducted under the auspices of the
Academy of Music - the petitioner is
informed that the exemption
applied for is sanctioned for a
period of 6 months from 17 5 1944
the date of the registration of the
Academy. The request to refund
the sum of Rs 108 already paid cannot
be

Bangalore
1st June 1944